

WISCONSIN DEPARTMENT OF REGULATION & LICENSING



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FILE COPY

STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF THE DISCIPLINARY
PROCEEDINGS AGAINST

RICHARD J. HAMMEL CPA
RESPONDENT

FINAL DECISION AND ORDER
(94 ACC 009)

LS 9808141ACC

The parties to this action for the purposes of Wis. Stats. sec. 227.53 are:

Richard J. Hammel CPA
1549 Spring Drive
Brookfield, Wisconsin 53005

State of Wisconsin
Accounting Examining Board
P.O. Box 8935
Madison, Wisconsin 53708-8935

Department of Regulation and Licensing
Division of Enforcement
P.O. Box 8935
Madison, Wisconsin 53708-8935

The parties in this matter, Richard J. Hammel, CPA, Respondent and Pamela M. Stach, Attorney for the Department of Regulation and Licensing, Division of Enforcement, agree to the terms and conditions of the attached Stipulation as the final disposition of this matter, subject to the approval of the Accounting Examining Board. The Board has reviewed the Stipulation and considers it acceptable.

Accordingly, the Board in this matter adopts the attached stipulation and makes the following:

FINDINGS OF FACT

1. Richard J. Hammel, CPA, Respondent herein, whose date of birth is March 20, 1925, and is located at 1540 Spring Drive, Brookfield, Wisconsin 53005, is licensed to practice as a certified public accountant in the State of Wisconsin under license number 1969 which was granted on April 25, 1955.

2. There is a formal investigation of Richard J Hammel pending before the Wisconsin Accounting Examining Board.

3. The investigation involves allegations of obtaining compensation by means of undue influence of a client.

4. Richard J. Hammel has retired from practice as a certified public accountant.

5. Richard J. Hammel holds no active license to practice as a certified public accountant from any other licensing authority.

6. In the interests of resolving this matter, Richard J. Hammel agrees to voluntarily surrender his license to practice as a certified public accountant in the State of Wisconsin and agrees not to reapply for licensure in this State at any time in the future.

CONCLUSIONS OF LAW

1. The Accounting Examining Board has jurisdiction in this proceeding pursuant to Wis. Stats. secs. 442.12.

2. The Accounting Examining Board has the authority to resolve this matter by stipulated agreement pursuant to Wis. Stats. sec. 227.44(5).

ORDER

NOW THEREFORE IT IS ORDERED that the Stipulation of the parties is hereby accepted.

IT IS FURTHER ORDERED that the voluntary surrender of the license of Richard J. Hammel CPA, to practice as a certified public accountant in the State of Wisconsin is hereby accepted.

IT IS FURTHER ORDERED that Richard J. Hammel CPA shall not reapply for licensure

as a certified public accountant in the State of Wisconsin at any time in the future.

IT IS FURTHER ORDERED that investigative file 94 ACC 009 is hereby closed without further proceedings.

Dated this 14 day of August, 1998.

STATE OF WISCONSIN
ACCOUNTING EXAMINING BOARD

Frank Probst
Frank Probst CPA
A Member of the Board

STATE OF WISCONSIN
BEFORE THE ACCOUNTING EXAMINING BOARD

IN THE MATTER OF THE DISCIPLINARY
PROCEEDINGS AGAINST

RICHARD J. HAMMEL, CPA
RESPONDENT.

STIPULATION
(94 ACC 009)

It is hereby stipulated between Richard J. Hammel, CPA, Respondent herein, and Pamela M. Stach, Attorney for the Department of Regulation and Licensing as follows:

1. Richard J. Hammel, CPA, Respondent herein, whose date of birth is March 20, 1925, and is located at 1540 Spring Drive, Brookfield, Wisconsin 53005, is licensed to practice as a certified public accountant in the State of Wisconsin under license number 1969 which was granted on April 25, 1955.

2. A formal investigation entitled 94 ACC 009 is pending before the Wisconsin Accounting Examining Board.

3. Richard J. Hammel has retired from practice as a certified public accountant.

4. Richard J. Hammel does not hold an active license as a certified public accountant in any state other than Wisconsin.

5. In the interests of resolving the pending investigation, Richard J. Hammel voluntarily enters into this stipulation and agrees to entry of the attached Final Decision and Order by the Accounting Examining Board.

6. Richard J. Hammel understands that by signing this stipulation, he freely, voluntarily and knowingly waives his rights, including the right to a hearing on the allegations against him at which time the State has the burden of proving those allegations by a preponderance of the evidence, the right to confront and cross-examine witnesses against him, the right to call witnesses on his behalf and compel their attendance by subpoena, the right to testify, the right to file objections to any proposed decision and to present briefs and oral argument to the officials who are to render the final decision; the right to petition for rehearing; and all other applicable rights afforded to Respondent under the United States Constitution, the Wisconsin Constitution, the Wisconsin Statutes and the Wisconsin Administrative Code. Richard J. Hammel further understands that by signing this Stipulation and the entry of the attached Final Decision and Order by the Accounting Examining Board that the formal investigation entitled 94 Acc 009 will be closed without further proceedings.

7. Richard J. Hammel is further aware of his right to seek legal representation prior to signing this stipulation.

8. The parties waive any costs which may have accrued in this matter.


9. The parties to this stipulation and the Board Advisor may appear before the Wisconsin Accounting Examining Board in support of this Stipulation.

10. The Final Decision and Order, if entered by the Accounting Examining Board shall become effective on the date of signing.

12. If any term of this Stipulation or the attached Final Decision and Order is not accepted by the Wisconsin Accounting Examining Board, then no term of the Stipulation of Order will be binding in any manner on any party and the matter will be returned to the Division of Enforcement for further proceedings.

Dated:

August 5, 1998

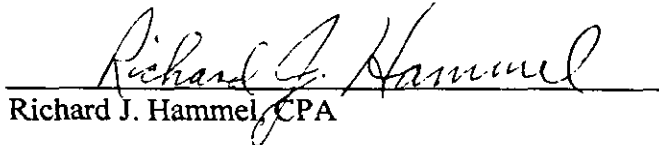


Pamela M. Stach, Attorney
Department of Regulation and Licensing

I, Richard J. Hammel, CPA, having read the above Stipulation and attached Final Decision and Order, do hereby freely, voluntarily and knowingly enter into this Stipulation.

Dated:

August 3, 1998



Richard J. Hammel, CPA

STATE OF WISCONSIN
DEPARTMENT OF REGULATION AND LICENSING
BEFORE THE ACCOUNTING EXAMINING BOARD

In the Matter of the Disciplinary Proceedings Against

Richard J. Hammel, CPA,

AFFIDAVIT OF MAILING


Respondent.

STATE OF WISCONSIN)
)
COUNTY OF DANE)

I, Kate Rotenberg, having been duly sworn on oath, state the following to be true and correct based on my personal knowledge:

1. I am employed by the Wisconsin Department of Regulation and Licensing.
2. On August 17, 1998, I served the Final Decision and Order dated August 14, 1998, LS9808141ACC, upon the Respondent Richard J. Hammel, CPA by enclosing a true and accurate copy of the above-described document in an envelope properly stamped and addressed to the above-named Respondent and placing the envelope in the State of Wisconsin mail system to be mailed by the United States Post Office by certified mail. The certified mail receipt number on the envelope is Z 233 819 702.
3. The address used for mailing the Decision is the address that appears in the records of the Department as the Respondent's last-known address and is:


Richard J. Hammel, CPA
1549 Spring Drive
Brookfield WI 53005



Kate Rotenberg
Department of Regulation and Licensing
Office of Legal Counsel

Subscribed and sworn to before me

this 17th day of August, 1998.



Notary Public, State of Wisconsin
My commission is permanent.

NOTICE OF RIGHTS OF APPEAL

TO: RICHARD J HAMMEL CPA

You have been issued an Order. For purposes of service the date of mailing of this Order is 8/17/98. Your rights to request a rehearing and/or judicial review are summarized below and set forth fully in the statutes reprinted on the reverse side.

A. REHEARING.

Any person aggrieved by this order may file a written petition for rehearing within 20 days after service of this order, as provided in section 227.49 of the Wisconsin Statutes. The 20 day period commences on the day of personal service or the date of mailing of this decision. The date of mailing of this Order is shown above.

A petition for rehearing should name as respondent and be filed with the party identified below.

A petition for rehearing shall specify in detail the grounds for relief sought and supporting authorities. Rehearing will be granted only on the basis of some material error of law, material error of fact, or new evidence sufficiently strong to reverse or modify the Order which could not have been previously discovered by due diligence. The agency may order a rehearing or enter an order disposing of the petition without a hearing. If the agency does not enter an order disposing of the petition within 30 days of the filing of the petition, the petition shall be deemed to have been denied at the end of the 30 day period.

A petition for rehearing is not a prerequisite for judicial review.

B. JUDICIAL REVIEW.

Any person aggrieved by this decision may petition for judicial review as specified in section 227.53, Wisconsin Statutes (copy on reverse side). The petition for judicial review must be filed in circuit court where the petitioner resides, except if the petitioner is a non-resident of the state, the proceedings shall be in the circuit court for Dane County. The petition should name as the respondent the Department, Board, Examining Board, or Affiliated Credentialing Board which issued the Order. A copy of the petition for judicial review must also be served upon the respondent at the address listed below.

A petition for judicial review must be served personally or by certified mail on the respondent and filed with the court within 30 days after service of the Order if there is no petition for rehearing, or within 30 days after service of the order finally disposing of a petition for rehearing, or within 30 days after the final disposition by operation of law of any petition for rehearing. Courts have held that the right to judicial review of administrative agency decisions is dependent upon strict compliance with the requirements of sec. 227.53 (1) (a), Stats. This statute requires, among other things, that a petition for review be served upon the agency and be filed with the clerk of the circuit court within the applicable thirty day period.

The 30 day period for serving and filing a petition for judicial review commences on the day after personal service or mailing of the Order by the agency, or, if a petition for rehearing has been timely filed, the day after personal service or mailing of a final decision or disposition by the agency of the petition for rehearing, or the day after the final disposition by operation of the law of a petition for rehearing. The date of mailing of this Order is shown above.

The petition shall state the nature of the petitioner's interest, the facts showing that the petitioner is a person aggrieved by the decision, and the grounds specified in section 227.57, Wisconsin Statutes, upon which the petitioner contends that the decision should be reversed or modified. The petition shall be entitled in the name of the person serving it as Petitioner and the Respondent as described below.

SERVE PETITION FOR REHEARING OR JUDICIAL REVIEW ON:

STATE OF WISCONSIN ACCOUNTING EXAMINING BOARD

1400 East Washington Avenue
P.O. Box 8935
Madison WI 53708-8935